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1 A bill to be entitled  
 2 An act relating to the tax on sales, use, and other  
 3 transactions; amending 212.02, F.S.; repealing the  
 4 exemption for memberships to physical fitness facilities  
 5 owned or operated by a licensed hospital; deleting the  
 6 definition of "qualified aircraft; defining the term  
 7 "fractional aircraft ownership program"; amending s.  
 8 212.031, F.S.; abrogating the repeal of the tax exemption  
 9 on rental or license fees provided for certain property  
 10 rented, leased, or licensed by a convention or exhibition  
 11 hall, auditorium, stadium, theater, arena, civic center,  
 12 performing arts center, or publicly owned recreational  
 13 facility; repealing the exemption on the rental, lease,  
 14 sublease, or license for the use of certain box seats;  
 15 amending s. 212.04, F.S.; abrogating the repeal of the tax  
 16 exemption for admission charges to events sponsored by  
 17 governmental entities, sports authorities, and sports  
 18 commissions; amending s. 212.05, F.S.; repealing the  
 19 specified tax rate on charges for the use of coin operated  
 20 amusement machines; creating s. 212.0597, F.S.; providing  
 21 a maximum tax on the sale or use of fractional aircraft  
 22 ownership interests; amending s. 212.08, F.S.; repealing  
 23 the exemption for newspapers, magazines, and newsletter  
 24 subscriptions delivered by mail; repealing the exemption  
 25 for charter fishing vessels; repealing the exemption for  
 26 repair and maintenance labor charges for qualified  
 27 aircraft; repealing the exemption for sales or leases of  
 28 qualified aircraft; providing tax exemptions on the sale

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29 | or use of aircraft primarily used in a fractional aircraft  
 30 | ownership program and any parts and labor used in the  
 31 | completion, maintenance, repair, and overhaul of such  
 32 | aircraft; repealing s. 212.0801, Florida Statutes;  
 33 | repealing the conditions for qualified aircraft to receive  
 34 | certain tax exemptions; amending s. 2, ch. 2006-101, Laws  
 35 | of Florida; abrogating the repeal of the tax exemption  
 36 | provided for certain charges imposed by a convention or  
 37 | exhibition hall, auditorium, stadium, theater, arena,  
 38 | civic center, performing arts center, or publicly owned  
 39 | recreational facility upon a lessee or licensee;  
 40 | specifying a period during which the sale of books,  
 41 | clothing, and school supplies are exempt from such tax;  
 42 | providing definitions; providing exceptions; providing an  
 43 | exemption from the sales and use tax for sales of certain  
 44 | tangible personal property used for hurricane preparedness  
 45 | for a certain period; providing exceptions; authorizing  
 46 | the Department of Revenue to adopt emergency rules;  
 47 | providing appropriations; providing an effective date.

48 |  
 49 | Be It Enacted by the Legislature of the State of Florida:

50 |  
 51 | Section 1. Subsection (1) and (33) of section 212.02,  
 52 | Florida Statutes, are amended to read and subsection (34) of  
 53 | section 212.02, Florida Statutes, is created to read:

54 | 212.02 Definitions.--The following terms and phrases when  
 55 | used in this chapter have the meanings ascribed to them in this

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56 | section, except where the context clearly indicates a different  
 57 | meaning:

58 |       (1) The term "admissions" means and includes the net sum  
 59 | of money after deduction of any federal taxes for admitting a  
 60 | person or vehicle or persons to any place of amusement, sport,  
 61 | or recreation or for the privilege of entering or staying in any  
 62 | place of amusement, sport, or recreation, including, but not  
 63 | limited to, theaters, outdoor theaters, shows, exhibitions,  
 64 | games, races, or any place where charge is made by way of sale  
 65 | of tickets, gate charges, seat charges, box charges, season pass  
 66 | charges, cover charges, greens fees, participation fees,  
 67 | entrance fees, or other fees or receipts of anything of value  
 68 | measured on an admission or entrance or length of stay or seat  
 69 | box accommodations in any place where there is any exhibition,  
 70 | amusement, sport, or recreation, and all dues and fees paid to  
 71 | private clubs and membership clubs providing recreational or  
 72 | physical fitness facilities, including, but not limited to,  
 73 | golf, tennis, swimming, yachting, boating, athletic, exercise,  
 74 | and fitness facilities, ~~except physical fitness facilities owned~~  
 75 | ~~or operated by any hospital licensed under chapter 395.~~

76 |       ~~(33) "Qualified aircraft" means any aircraft having a~~  
 77 | ~~maximum certified takeoff weight of less than 10,000 pounds and~~  
 78 | ~~equipped with twin turbofan engines that meet Stage IV noise~~  
 79 | ~~requirements that is used by a business operating as an on-~~  
 80 | ~~demand air carrier under Federal Aviation Administration~~  
 81 | ~~Regulation Title 14, chapter I, part 135, Code of Federal~~  
 82 | ~~Regulations, that owns or leases and operates a fleet of at~~  
 83 | ~~least 25 of such aircraft in this state.~~

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84           (34) "Fractional aircraft ownership program" means a  
 85 program that meets the requirements of 14 C.F.R. part 91,  
 86 subpart K, relating to fractional ownership operations, except  
 87 the program must include a minimum of 25 aircraft owned or  
 88 leased by the business or affiliated group, as defined by s.  
 89 1504(a) of the Internal Revenue Code, providing the program.  
 90 Such aircraft must be used in the fractional aircraft ownership  
 91 program providing the program.

92           Section 2. Paragraph (a) of subsection (1) and subsection  
 93 (9) of section 212.031, Florida Statutes, is amended to read:

94           212.031 Tax on rental or license fee for use of real  
 95 property.—

96           (1) (a) It is declared to be the legislative intent that  
 97 every person is exercising a taxable privilege who engages in  
 98 the business of renting, leasing, letting, or granting a license  
 99 for the use of any real property unless such property is:

- 100           1. Assessed as agricultural property under s. 193.461.
- 101           2. Used exclusively as dwelling units.
- 102           3. Property subject to tax on parking, docking, or storage  
 103 spaces under s. 212.03(6).
- 104           4. Recreational property or the common elements of a  
 105 condominium when subject to a lease between the developer or  
 106 owner thereof and the condominium association in its own right  
 107 or as agent for the owners of individual condominium units or  
 108 the owners of individual condominium units. However, only the  
 109 lease payments on such property shall be exempt from the tax  
 110 imposed by this chapter, and any other use made by the owner or

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111 the condominium association shall be fully taxable under this  
 112 chapter.

113 5. A public or private street or right-of-way and poles,  
 114 conduits, fixtures, and similar improvements located on such  
 115 streets or rights-of-way, occupied or used by a utility or  
 116 provider of communications services, as defined by s. 202.11,  
 117 for utility or communications or television purposes. For  
 118 purposes of this subparagraph, the term "utility" means any  
 119 person providing utility services as defined in s. 203.012. This  
 120 exception also applies to property, wherever located, on which  
 121 the following are placed: towers, antennas, cables, accessory  
 122 structures, or equipment, not including switching equipment,  
 123 used in the provision of mobile communications services as  
 124 defined in s. 202.11. For purposes of this chapter, towers used  
 125 in the provision of mobile communications services, as defined  
 126 in s. 202.11, are considered to be fixtures.

127 6. A public street or road which is used for  
 128 transportation purposes.

129 7. Property used at an airport exclusively for the purpose  
 130 of aircraft landing or aircraft taxiing or property used by an  
 131 airline for the purpose of loading or unloading passengers or  
 132 property onto or from aircraft or for fueling aircraft.

133 8.a. Property used at a port authority, as defined in s.  
 134 315.02(2), exclusively for the purpose of oceangoing vessels or  
 135 tugs docking, or such vessels mooring on property used by a port  
 136 authority for the purpose of loading or unloading passengers or  
 137 cargo onto or from such a vessel, or property used at a port  
 138 authority for fueling such vessels, or to the extent that the

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139 amount paid for the use of any property at the port is based on  
 140 the charge for the amount of tonnage actually imported or  
 141 exported through the port by a tenant.

142 b. The amount charged for the use of any property at the  
 143 port in excess of the amount charged for tonnage actually  
 144 imported or exported shall remain subject to tax except as  
 145 provided in sub-subparagraph a.

146 9. Property used as an integral part of the performance of  
 147 qualified production services. As used in this subparagraph, the  
 148 term "qualified production services" means any activity or  
 149 service performed directly in connection with the production of  
 150 a qualified motion picture, as defined in s. 212.06(1)(b), and  
 151 includes:

152 a. Photography, sound and recording, casting, location  
 153 managing and scouting, shooting, creation of special and optical  
 154 effects, animation, adaptation (language, media, electronic, or  
 155 otherwise), technological modifications, computer graphics, set  
 156 and stage support (such as electricians, lighting designers and  
 157 operators, greensmen, prop managers and assistants, and grips),  
 158 wardrobe (design, preparation, and management), hair and makeup  
 159 (design, production, and application), performing (such as  
 160 acting, dancing, and playing), designing and executing stunts,  
 161 coaching, consulting, writing, scoring, composing,  
 162 choreographing, script supervising, directing, producing,  
 163 transmitting dailies, dubbing, mixing, editing, cutting,  
 164 looping, printing, processing, duplicating, storing, and  
 165 distributing;

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166           b. The design, planning, engineering, construction,  
 167 alteration, repair, and maintenance of real or personal property  
 168 including stages, sets, props, models, paintings, and facilities  
 169 principally required for the performance of those services  
 170 listed in sub-subparagraph a.; and

171           c. Property management services directly related to  
 172 property used in connection with the services described in sub-  
 173 subparagraphs a. and b.

174  
 175 This exemption will inure to the taxpayer upon presentation of  
 176 the certificate of exemption issued to the taxpayer under the  
 177 provisions of s. 288.1258.

178           10. Leased, subleased, licensed, or rented to a person  
 179 providing food and drink concessionaire services within the  
 180 premises of a convention hall, exhibition hall, auditorium,  
 181 stadium, theater, arena, civic center, performing arts center,  
 182 publicly owned recreational facility, or any business operated  
 183 under a permit issued pursuant to chapter 550. A person  
 184 providing retail concessionaire services involving the sale of  
 185 food and drink or other tangible personal property within the  
 186 premises of an airport shall be subject to tax on the rental of  
 187 real property used for that purpose, but shall not be subject to  
 188 the tax on any license to use the property. For purposes of this  
 189 subparagraph, the term "sale" shall not include the leasing of  
 190 tangible personal property.

191           11. Property occupied pursuant to an instrument calling  
 192 for payments which the department has declared, in a Technical  
 193 Assistance Advisement issued on or before March 15, 1993, to be

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194 nontaxable pursuant to rule 12A-1.070(19)(c), Florida  
 195 Administrative Code; provided that this subparagraph shall only  
 196 apply to property occupied by the same person before and after  
 197 the execution of the subject instrument and only to those  
 198 payments made pursuant to such instrument, exclusive of renewals  
 199 and extensions thereof occurring after March 15, 1993.

200 12. Rented, leased, subleased, or licensed to a  
 201 concessionaire by a convention hall, exhibition hall,  
 202 auditorium, stadium, theater, arena, civic center, performing  
 203 arts center, or publicly owned recreational facility, during an  
 204 event at the facility, to be used by the concessionaire to sell  
 205 souvenirs, novelties, or other event-related products. This  
 206 subparagraph applies only to that portion of the rental, lease,  
 207 or license payment which is based on a percentage of sales and  
 208 not based on a fixed price. ~~This subparagraph is repealed July~~  
 209 ~~1, 2009.~~

210 13. Property used or occupied predominantly for space  
 211 flight business purposes. As used in this subparagraph, "space  
 212 flight business" means the manufacturing, processing, or  
 213 assembly of a space facility, space propulsion system, space  
 214 vehicle, satellite, or station of any kind possessing the  
 215 capacity for space flight, as defined by s. 212.02(23), or  
 216 components thereof, and also means the following activities  
 217 supporting space flight: vehicle launch activities, flight  
 218 operations, ground control or ground support, and all  
 219 administrative activities directly related thereto. Property  
 220 shall be deemed to be used or occupied predominantly for space  
 221 flight business purposes if more than 50 percent of the

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222 property, or improvements thereon, is used for one or more space  
 223 flight business purposes. Possession by a landlord, lessor, or  
 224 licensor of a signed written statement from the tenant, lessee,  
 225 or licensee claiming the exemption shall relieve the landlord,  
 226 lessor, or licensor from the responsibility of collecting the  
 227 tax, and the department shall look solely to the tenant, lessee,  
 228 or licensee for recovery of such tax if it determines that the  
 229 exemption was not applicable.

230 ~~(9) The rental, lease, sublease, or license for the use of~~  
 231 ~~a skybox, luxury box, or other box seats for use during a high~~  
 232 ~~school or college football game is exempt from the tax imposed~~  
 233 ~~by this section when the charge for such rental, lease,~~  
 234 ~~sublease, or license is imposed by a nonprofit sponsoring~~  
 235 ~~organization which is qualified as nonprofit pursuant to s.~~  
 236 ~~501(c)(3) of the Internal Revenue Code.~~

237 Section 3. Paragraph (a) of subsection (2) of section  
 238 212.04, Florida Statutes, is amended to read:

239 212.04 Admissions tax; rate, procedure, enforcement.--

240 (2)(a)1. No tax shall be levied on admissions to athletic  
 241 or other events sponsored by elementary schools, junior high  
 242 schools, middle schools, high schools, community colleges,  
 243 public or private colleges and universities, deaf and blind  
 244 schools, facilities of the youth services programs of the  
 245 Department of Children and Family Services, and state  
 246 correctional institutions when only student, faculty, or inmate  
 247 talent is used. However, this exemption shall not apply to  
 248 admission to athletic events sponsored by a state university,  
 249 and the proceeds of the tax collected on such admissions shall

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250 be retained and used by each institution to support women's  
 251 athletics as provided in s. 1006.71(2)(c).

252 2.a. No tax shall be levied on dues, membership fees, and  
 253 admission charges imposed by not-for-profit sponsoring  
 254 organizations. To receive this exemption, the sponsoring  
 255 organization must qualify as a not-for-profit entity under the  
 256 provisions of s. 501(c)(3) of the Internal Revenue Code of 1954,  
 257 as amended.

258 b. No tax shall be levied on admission charges to an event  
 259 sponsored by a governmental entity, sports authority, or sports  
 260 commission when held in a convention hall, exhibition hall,  
 261 auditorium, stadium, theater, arena, civic center, performing  
 262 arts center, or publicly owned recreational facility and when  
 263 100 percent of the risk of success or failure lies with the  
 264 sponsor of the event and 100 percent of the funds at risk for  
 265 the event belong to the sponsor, and student or faculty talent  
 266 is not exclusively used. As used in this sub-subparagraph, the  
 267 terms "sports authority" and "sports commission" mean a  
 268 nonprofit organization that is exempt from federal income tax  
 269 under s. 501(c)(3) of the Internal Revenue Code and that  
 270 contracts with a county or municipal government for the purpose  
 271 of promoting and attracting sports-tourism events to the  
 272 community with which it contracts. ~~This sub-subparagraph is~~  
 273 ~~repealed July 1, 2009.~~

274 3. No tax shall be levied on an admission paid by a  
 275 student, or on the student's behalf, to any required place of  
 276 sport or recreation if the student's participation in the sport  
 277 or recreational activity is required as a part of a program or

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278 activity sponsored by, and under the jurisdiction of, the  
 279 student's educational institution, provided his or her  
 280 attendance is as a participant and not as a spectator.

281 4. No tax shall be levied on admissions to the National  
 282 Football League championship game, on admissions to any  
 283 semifinal game or championship game of a national collegiate  
 284 tournament, or on admissions to a Major League Baseball all-star  
 285 game.

286 5. A participation fee or sponsorship fee imposed by a  
 287 governmental entity as described in s. 212.08(6) for an athletic  
 288 or recreational program is exempt when the governmental entity  
 289 by itself, or in conjunction with an organization exempt under  
 290 s. 501(c)(3) of the Internal Revenue Code of 1954, as amended,  
 291 sponsors, administers, plans, supervises, directs, and controls  
 292 the athletic or recreational program.

293 6. Also exempt from the tax imposed by this section to the  
 294 extent provided in this subparagraph are admissions to live  
 295 theater, live opera, or live ballet productions in this state  
 296 which are sponsored by an organization that has received a  
 297 determination from the Internal Revenue Service that the  
 298 organization is exempt from federal income tax under s.  
 299 501(c)(3) of the Internal Revenue Code of 1954, as amended, if  
 300 the organization actively participates in planning and  
 301 conducting the event, is responsible for the safety and success  
 302 of the event, is organized for the purpose of sponsoring live  
 303 theater, live opera, or live ballet productions in this state,  
 304 has more than 10,000 subscribing members and has among the  
 305 stated purposes in its charter the promotion of arts education

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306 | in the communities which it serves, and will receive at least 20  
 307 | percent of the net profits, if any, of the events which the  
 308 | organization sponsors and will bear the risk of at least 20  
 309 | percent of the losses, if any, from the events which it sponsors  
 310 | if the organization employs other persons as agents to provide  
 311 | services in connection with a sponsored event. Prior to March 1  
 312 | of each year, such organization may apply to the department for  
 313 | a certificate of exemption for admissions to such events  
 314 | sponsored in this state by the organization during the  
 315 | immediately following state fiscal year. The application shall  
 316 | state the total dollar amount of admissions receipts collected  
 317 | by the organization or its agents from such events in this state  
 318 | sponsored by the organization or its agents in the year  
 319 | immediately preceding the year in which the organization applies  
 320 | for the exemption. Such organization shall receive the exemption  
 321 | only to the extent of \$1.5 million multiplied by the ratio that  
 322 | such receipts bear to the total of such receipts of all  
 323 | organizations applying for the exemption in such year; however,  
 324 | in no event shall such exemption granted to any organization  
 325 | exceed 6 percent of such admissions receipts collected by the  
 326 | organization or its agents in the year immediately preceding the  
 327 | year in which the organization applies for the exemption. Each  
 328 | organization receiving the exemption shall report each month to  
 329 | the department the total admissions receipts collected from such  
 330 | events sponsored by the organization during the preceding month  
 331 | and shall remit to the department an amount equal to 6 percent  
 332 | of such receipts reduced by any amount remaining under the

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333 exemption. Tickets for such events sold by such organizations  
 334 shall not reflect the tax otherwise imposed under this section.

335 7. Also exempt from the tax imposed by this section are  
 336 entry fees for participation in freshwater fishing tournaments.

337 8. Also exempt from the tax imposed by this section are  
 338 participation or entry fees charged to participants in a game,  
 339 race, or other sport or recreational event if spectators are  
 340 charged a taxable admission to such event.

341 9. No tax shall be levied on admissions to any postseason  
 342 collegiate football game sanctioned by the National Collegiate  
 343 Athletic Association.

344 Section 4. Paragraph (h) of subsection (1) of section  
 345 212.05, Florida Statutes, is amended to read:

346 212.05 Sales, storage, use tax.--It is hereby declared to  
 347 be the legislative intent that every person is exercising a  
 348 taxable privilege who engages in the business of selling  
 349 tangible personal property at retail in this state, including  
 350 the business of making mail order sales, or who rents or  
 351 furnishes any of the things or services taxable under this  
 352 chapter, or who stores for use or consumption in this state any  
 353 item or article of tangible personal property as defined herein  
 354 and who leases or rents such property within the state.

355 (1) For the exercise of such privilege, a tax is levied on  
 356 each taxable transaction or incident, which tax is due and  
 357 payable as follows:

358 (h)1. A tax is imposed at the rate of 6 4 percent on the  
 359 charges for the use of coin-operated amusement machines. The tax  
 360 shall be calculated by dividing the gross receipts from such

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361 charges for the applicable reporting period by a divisor,  
 362 determined as provided in this subparagraph, to compute gross  
 363 taxable sales, and then subtracting gross taxable sales from  
 364 gross receipts to arrive at the amount of tax due. For counties  
 365 that do not impose a discretionary sales surtax, the divisor is  
 366 equal to 1.06 ~~1.04~~; for counties that impose a 0.5 percent  
 367 discretionary sales surtax, the divisor is equal to 1.65 ~~1.045~~;  
 368 for counties that impose a 1 percent discretionary sales surtax,  
 369 the divisor is equal to 1.070 ~~1.050~~; and for counties that  
 370 impose a 2 percent sales surtax, the divisor is equal to 1.080  
 371 ~~1.060~~. If a county imposes a discretionary sales surtax that is  
 372 not listed in this subparagraph, the department shall make the  
 373 applicable divisor available in an electronic format or  
 374 otherwise. Additional divisors shall bear the same mathematical  
 375 relationship to the next higher and next lower divisors as the  
 376 new surtax rate bears to the next higher and next lower surtax  
 377 rates for which divisors have been established. When a machine  
 378 is activated by a slug, token, coupon, or any similar device  
 379 which has been purchased, the tax is on the price paid by the  
 380 user of the device for such device.

381 2. As used in this paragraph, the term "operator" means  
 382 any person who possesses a coin-operated amusement machine for  
 383 the purpose of generating sales through that machine and who is  
 384 responsible for removing the receipts from the machine.

385 a. If the owner of the machine is also the operator of it,  
 386 he or she shall be liable for payment of the tax without any  
 387 deduction for rent or a license fee paid to a location owner for  
 388 the use of any real property on which the machine is located.

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389           b. If the owner or lessee of the machine is also its  
390 operator, he or she shall be liable for payment of the tax on  
391 the purchase or lease of the machine, as well as the tax on  
392 sales generated through the machine.

393           c. If the proprietor of the business where the machine is  
394 located does not own the machine, he or she shall be deemed to  
395 be the lessee and operator of the machine and is responsible for  
396 the payment of the tax on sales, unless such responsibility is  
397 otherwise provided for in a written agreement between him or her  
398 and the machine owner.

399           3.a. An operator of a coin-operated amusement machine may  
400 not operate or cause to be operated in this state any such  
401 machine until the operator has registered with the department  
402 and has conspicuously displayed an identifying certificate  
403 issued by the department. The identifying certificate shall be  
404 issued by the department upon application from the operator. The  
405 identifying certificate shall include a unique number, and the  
406 certificate shall be permanently marked with the operator's  
407 name, the operator's sales tax number, and the maximum number of  
408 machines to be operated under the certificate. An identifying  
409 certificate shall not be transferred from one operator to  
410 another. The identifying certificate must be conspicuously  
411 displayed on the premises where the coin-operated amusement  
412 machines are being operated.

413           b. The operator of the machine must obtain an identifying  
414 certificate before the machine is first operated in the state  
415 and by July 1 of each year thereafter. The annual fee for each  
416 certificate shall be based on the number of machines identified

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417 on the application times \$30 and is due and payable upon  
 418 application for the identifying device. The application shall  
 419 contain the operator's name, sales tax number, business address  
 420 where the machines are being operated, and the number of  
 421 machines in operation at that place of business by the operator.  
 422 No operator may operate more machines than are listed on the  
 423 certificate. A new certificate is required if more machines are  
 424 being operated at that location than are listed on the  
 425 certificate. The fee for the new certificate shall be based on  
 426 the number of additional machines identified on the application  
 427 form times \$30.

428 c. A penalty of \$250 per machine is imposed on the  
 429 operator for failing to properly obtain and display the required  
 430 identifying certificate. A penalty of \$250 is imposed on the  
 431 lessee of any machine placed in a place of business without a  
 432 proper current identifying certificate. Such penalties shall  
 433 apply in addition to all other applicable taxes, interest, and  
 434 penalties.

435 d. Operators of coin-operated amusement machines must  
 436 obtain a separate sales and use tax certificate of registration  
 437 for each county in which such machines are located. One sales  
 438 and use tax certificate of registration is sufficient for all of  
 439 the operator's machines within a single county.

440 4. The provisions of this paragraph do not apply to coin-  
 441 operated amusement machines owned and operated by churches or  
 442 synagogues.

443 5. In addition to any other penalties imposed by this  
 444 chapter, a person who knowingly and willfully violates any

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445 provision of this paragraph commits a misdemeanor of the second  
 446 degree, punishable as provided in s. 775.082 or s. 775.083.

447 6. The department may adopt rules necessary to administer  
 448 the provisions of this paragraph.

449 Section 5. Section 212.0597, Florida Statutes, is created  
 450 to read:

451 212.0597 Maximum tax on fractional aircraft ownership  
 452 interests.--The tax imposed under this chapter, including any  
 453 discretionary sales surtax under s. 212.055, is limited to \$300  
 454 on the sale or use in this state of a fractional ownership  
 455 interest in aircraft pursuant to a fractional aircraft ownership  
 456 program. This maximum tax applies to the total consideration  
 457 paid for the fractional ownership interest, including any  
 458 amounts paid by the fractional owner as monthly management or  
 459 maintenance fees. The maximum tax applies only if the fractional  
 460 ownership interest is sold by or to the operator of the  
 461 fractional aircraft ownership program or if the fractional  
 462 ownership interest is transferred upon the approval of the  
 463 operator of the fractional aircraft ownership program.

464 Section 6. Paragraphs (d), (w), (y), (ee), and (ss) of  
 465 subsection (7) of section 212.08, Florida Statutes, are amended  
 466 to read and paragraphs (ggg) and (hhh) of subsection 212.08,  
 467 Florida Statutes, are created to read:

468 212.08 Sales, rental, use, consumption, distribution, and  
 469 storage tax; specified exemptions.--The sale at retail, the  
 470 rental, the use, the consumption, the distribution, and the  
 471 storage to be used or consumed in this state of the following

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472 are hereby specifically exempt from the tax imposed by this  
473 chapter.

474 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any  
475 entity by this chapter do not inure to any transaction that is  
476 otherwise taxable under this chapter when payment is made by a  
477 representative or employee of the entity by any means,  
478 including, but not limited to, cash, check, or credit card, even  
479 when that representative or employee is subsequently reimbursed  
480 by the entity. In addition, exemptions provided to any entity by  
481 this subsection do not inure to any transaction that is  
482 otherwise taxable under this chapter unless the entity has  
483 obtained a sales tax exemption certificate from the department  
484 or the entity obtains or provides other documentation as  
485 required by the department. Eligible purchases or leases made  
486 with such a certificate must be in strict compliance with this  
487 subsection and departmental rules, and any person who makes an  
488 exempt purchase with a certificate that is not in strict  
489 compliance with this subsection and the rules is liable for and  
490 shall pay the tax. The department may adopt rules to administer  
491 this subsection.

492 (d) Feeds.--Feeds for poultry, ~~estriches,~~ and livestock,  
493 including racehorses and dairy cows, are exempt.

494 (w) ~~Certain newspaper, magazine, and newsletter~~  
495 ~~subscriptions, shoppers, and community newspapers.--Likewise~~  
496 ~~exempt are newspaper, magazine, and newsletter subscriptions in~~  
497 ~~which the product is delivered to the customer by mail. Also~~  
498 exempt are free, circulated publications that are published on a  
499 regular basis, the content of which is primarily advertising,

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500 and that are distributed through the mail, home delivery, or  
 501 newsstands. ~~The exemption for newspaper, magazine, and~~  
 502 ~~newsletter subscriptions which is provided in this paragraph~~  
 503 ~~applies only to subscriptions entered into after March 1, 1997.~~

504 ~~(y) Charter fishing vessels.--The charge for chartering~~  
 505 ~~any boat or vessel, with the crew furnished, solely for the~~  
 506 ~~purpose of fishing is exempt from the tax imposed under s.~~  
 507 ~~212.04 or s. 212.05. This exemption does not apply to any charge~~  
 508 ~~to enter or stay upon any "head boat," party boat, or other boat~~  
 509 ~~or vessel. Nothing in this paragraph shall be construed to~~  
 510 ~~exempt any boat from sales or use tax upon the purchase thereof~~  
 511 ~~except as provided in paragraph (t) and s. 212.05.~~

512 (ee) Aircraft repair and maintenance labor charges.--There  
 513 shall be exempt from the tax imposed by this chapter all labor  
 514 charges for the repair and maintenance of ~~qualified aircraft,~~  
 515 aircraft of more than 15,000 pounds maximum certified takeoff  
 516 weight, and rotary wing aircraft of more than 10,000 pounds  
 517 maximum certified takeoff weight. Except as otherwise provided  
 518 in this chapter, charges for parts and equipment furnished in  
 519 connection with such labor charges are taxable.

520 (ss) Aircraft sales or leases.--The sale or lease of a  
 521 ~~qualified aircraft or~~ an aircraft of more than 15,000 pounds  
 522 maximum certified takeoff weight for use by a common carrier is  
 523 exempt from the tax imposed by this chapter. As used in this  
 524 paragraph, "common carrier" means an airline operating under  
 525 Federal Aviation Administration regulations contained in Title  
 526 14, chapter I, part 121 or part 129 of the Code of Federal  
 527 Regulations.

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528        (ggg) Aircraft temporarily in the state.--  
 529        1. An aircraft owned by a person who is not a resident of  
 530 this state is exempt from the use tax imposed under this chapter  
 531 if the aircraft enters and remains in this state for less than a  
 532 total of 21 days during the 6-month period after the date of  
 533 purchase. The temporary use of the aircraft and subsequent  
 534 removal from this state may be proven by invoices for fuel or  
 535 tie-down or hangar charges issued by out-of-state vendors or  
 536 suppliers or similar documentation that clearly and specifically  
 537 identifies the aircraft. The exemption provided by this  
 538 subparagraph shall be in addition to the provisions of  
 539 subparagraph 2. and s. 212.05(1) (a).  
 540        2. An aircraft owned by a person who is not a resident of  
 541 this state is exempt from the use tax imposed under this chapter  
 542 if the aircraft enters or remains in this state exclusively for  
 543 purposes of flight training, repairs, alterations, refitting, or  
 544 modification. Such flight training, repairs, alterations,  
 545 refitting, or modification shall be supported by written  
 546 documentation issued by in-state vendors or suppliers which  
 547 clearly and specifically identifies the aircraft. The exemption  
 548 provided by this subparagraph shall be in addition to the  
 549 provisions of subparagraph 1. and s. 212.05(1) (a).  
 550        (hhh) Fractional aircraft ownership programs.--Also exempt  
 551 from the tax imposed by this chapter is the sale or use of  
 552 aircraft primarily used in a fractional aircraft ownership  
 553 program and any parts or labor used in the completion,  
 554 maintenance, repair, or overhaul of such aircraft. The exemption  
 555 is not allowed unless the purchaser or lessee furnishes the

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556 dealer with a certificate stating that the lease, purchase,  
 557 repair, or maintenance to be exempted is for aircraft primarily  
 558 used in a fractional aircraft ownership program and that the  
 559 purchaser or lessee qualifies for the exemption. If a purchaser  
 560 or lessee makes tax-exempt purchases on a continual basis, the  
 561 purchaser or lessee may allow the dealer to keep the certificate  
 562 on file. The purchaser or lessee must inform the dealer that has  
 563 the certificate on file if the purchaser or lessee no longer  
 564 qualifies for the exemption. The department shall determine the  
 565 format of the certificate.

566 Section 7. Section 212.0801, Florida Statutes, is  
 567 repealed.

568 Section 8. Notwithstanding the provisions of section 3 of  
 569 chapter 2000-345, Laws of Florida, as amended by section 55 of  
 570 chapter 2002-218, Laws of Florida, subsection (10) of s.  
 571 212.031, Florida Statutes, shall not stand repealed on July 1,  
 572 2006, as scheduled by such laws, but that subsection is revived  
 573 and readopted. ~~Subsection (10) of s. 212.031, Florida Statutes,~~  
 574 ~~is repealed July 1, 2009.~~

575 Section 9. (1) A tax levied under the provisions of  
 576 chapter 212, Florida Statutes, may not be collected on the sale  
 577 of:

578 (a)1. Books, clothing, wallets, or bags, including  
 579 handbags, backpacks, fanny packs, and diaper bags, but excluding  
 580 briefcases, suitcases, and other garment bags, having a sales  
 581 price of \$50 or less per item during the period from 12:01 a.m.,  
 582 August 8, 2009, through midnight, August 10, 2009.

583 2. As used in this paragraph, the term:

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584 a. "Book" means a set of printed sheets bound together and  
 585 published in a volume. For purposes of this paragraph, the term  
 586 "book" does not include newspapers, magazines, or other  
 587 periodicals.

588 b. "Clothing" means any article of wearing apparel,  
 589 including all footwear, except skis, swim fins, roller blades,  
 590 and skates, intended to be worn on or about the human body. For  
 591 purposes of this paragraph, the term "clothing" does not include  
 592 watches, watchbands, jewelry, umbrellas, or handkerchiefs.

593 (b)1. School supplies having a sales price of \$10 or less  
 594 per item during the period from 12:01 a.m., August 8, 2009,  
 595 through midnight, August 10, 2009.

596 2. As used in this paragraph, the term "school supplies"  
 597 means pens, pencils, erasers, crayons, notebooks, notebook  
 598 filler paper, legal pads, composition books, poster paper,  
 599 scissors, cellophane tape, glue or paste, rulers, computer  
 600 disks, protractors, compasses, and calculators.

601 (2) This section does not apply to sales within a theme  
 602 park or entertainment complex as defined in s. 509.013(9),  
 603 Florida Statutes, within a public lodging establishment as  
 604 defined in s. 509.013(4), Florida Statutes, or within an airport  
 605 as defined in s. 330.27(2), Florida Statutes.

606 (3) The Department of Revenue may adopt emergency rules to  
 607 administer this section.

608 Section 10. (1) Effective upon this act becoming a law  
 609 and effective June 5, 2009, through June 7, 2009, the tax levied  
 610 under chapter 212, Florida Statutes, may not be collected on the  
 611 sale of:

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612 (a) Any portable self-powered light source selling for \$20  
 613 or less.

614 (b) Any portable self-powered radio, two-way radio, or  
 615 weatherband radio selling for \$75 or less.

616 (c) Any tarpaulin or other flexible waterproof sheeting  
 617 selling for \$50 or less.

618 (d) Any item normally sold as, or generally advertised as,  
 619 a ground anchor system or tie-down kit selling for \$50 or less.

620 (e) Any gas or diesel fuel tank selling for \$25 or less.

621 (f) Any package of AAA-cell, AA-cell, C-cell, D-cell, 6-  
 622 volt, or 9-volt batteries, excluding automobile and boat  
 623 batteries, selling for \$30 or less.

624 (g) Any cell phone battery selling for \$60 or less or any  
 625 cell phone charger selling for \$40 or less.

626 (h) Any nonelectric food storage cooler selling for \$30 or  
 627 less.

628 (i) Any portable generator used to provide light or  
 629 communications or preserve food in the event of a power outage  
 630 selling for \$1,000 or less.

631 (j) Any storm shutter device selling for \$200 or less. As  
 632 used in this paragraph, the term "storm shutter device" means  
 633 materials and products manufactured, rated, and marketed  
 634 specifically for the purpose of preventing window damage from  
 635 storms.

636 (k) Any carbon monoxide detector selling for \$75 or less.

637 (l) Any reusable ice selling for \$10 or less.

638 (m) Any single product consisting of two or more of the  
 639 items listed in paragraphs (a)-(l) selling for \$75 or less.

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640           (2) This section does not apply to sales within a public  
 641 lodging establishment as defined in s. 509.013, Florida  
 642 Statutes, within a theme park or entertainment complex as  
 643 defined in s. 509.013, Florida Statutes, or within an airport as  
 644 defined in s. 330.27, Florida Statutes.

645           (3) The Department of Revenue may adopt rules pursuant to  
 646 ss. 120.536(1) and 120.54, Florida Statutes, to administer this  
 647 section.

648           Section 11. For the 2009 - 2010 fiscal year, the sum of  
 649 \$246,157 is appropriated from the General Revenue Fund to the  
 650 Department of Revenue for purposes of administering section 9 of  
 651 this act.

652           Section 12. For the 2008 - 2009 fiscal year, the sum of  
 653 \$308,810 is appropriated from the General Revenue Fund to the  
 654 Department of Revenue for purposes of administering section 10  
 655 of this act.

656           Section 13. Except as otherwise provided, this act shall  
 657 take effect July 1, 2009.